
BUDGET UNIT BRIEF – FY 2023

Fiscal Services Division

July 1, 2022



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Department of Revenue — Motor Vehicle Fuel Tax

Purpose and History

The Iowa Department of Revenue (IDR) administers and oversees the major sources of State and local tax revenue. The IDR is divided into six major divisions:

- Internal Services Division
- Legal Services and Appeals Division
- Local Government Services Division
- Research and Policy Division
- Tax Management Division

The Department's key responsibilities include collecting revenue and supervising a variety of property tax-related functions performed by local government officials. In addition to these duties, Iowa Code section [452A.57](#) requires the IDR and the Department of Transportation to act as administrators of funds collected from the Motor Vehicle Fuel Tax (MVFT), depending on which entity receives the initial tax payment.

Funding

The IDR receives an annual appropriation from the Motor Vehicle Fuel Tax Fund as authorized under Iowa Code section [452A.77](#). The appropriation is used for salaries, support, maintenance, and miscellaneous purposes, as well as the administration and enforcement of the provisions of Iowa Code chapter [452A](#) and the Motor Vehicle Fuel Tax Program.

Related Statutes and Administrative Rules

Iowa Code chapter [452A](#)

Iowa Code sections [452A.57](#) and [452A.77](#)

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More Information

Iowa Department of Revenue: tax.iowa.gov

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